

**REMARKS**

Claim 5 is pending in this application. Claim 5 was previously rejected. In an effort to expedite prosecution of this case, Applicant has amended claim 5 to clarify the claimed decibel level adjustment device. In particular, Applicant now explicitly recites a plurality of switch means for selecting outputs of said plurality of signal lines or all "0" wherein at least one switch is connected to at least two signal lines. This feature is not shown in the cited reference. Therefore, Applicant respectfully submits that claim 5 is now in immediate condition for allowance.

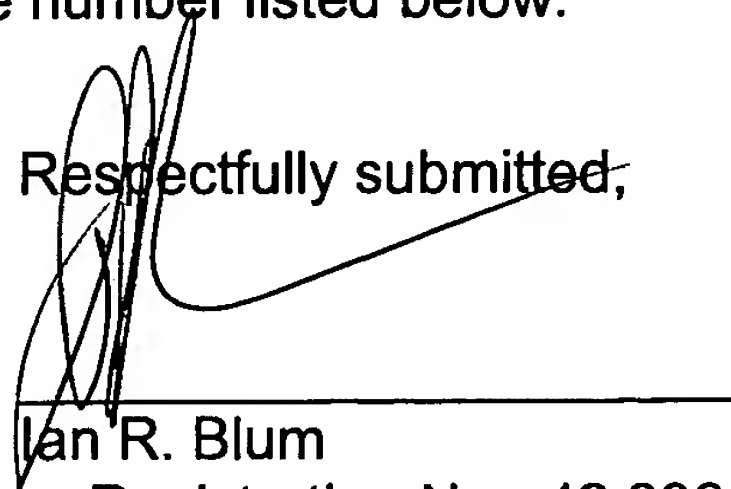
Applicant has responded to all of the rejections and objections recited in the Final Office Action. Reconsideration and a Notice of Allowance for all of the pending claims are therefore respectfully requested.

In view of the above, each of the presently pending claims in this application is believed to be in immediate condition for allowance. Accordingly, the Examiner is respectfully requested to withdraw the outstanding rejection of the claims and to pass this application to issue.

If the Examiner believes an interview would be of assistance, the Examiner is welcome to contact the undersigned at the number listed below.

Dated: June 15, 2006

Respectfully submitted,



Ian R. Blum  
Registration No.: 42,336  
DICKSTEIN SHAPIRO MORIN & OSHINSKY  
LP  
1177 Avenue of the Americas  
New York, New York 10036-2714  
(212) 277-6500  
Attorney for Applicant

IRB/mgs